

Exhibit K



K&L GATES LLP
ONE NEWARK CENTER
TENTH FLOOR
NEWARK, NJ 07102
T +1 973 848 4000 F +1 973 848 4001 klgates.com

William H. Hyatt, Jr.
D 973.848.4045
F 973.848.4001
william.hyatt@klgates.com

August 18, 2015

Via Electronic Mail

Sarah P. Flanagan, Esq.
Assistant Regional Counsel
Office of Regional Counsel
U.S. EPA Region 2
290 Broadway
New York, NY 10007

Re: Lower Passaic River Study Area

Dear Sarah:

I am writing on behalf of the LPRSA Cooperating Parties Group ("CPG"). The CPG has repeatedly told EPA that it will not fund or perform the Proposed Plan remedy. Despite the numerous concerns raised by the CPG and other stakeholders regarding the Proposed Plan remedy and that the comprehensive draft 17-mile RI and FS reports have now been submitted to EPA and should form the basis for a comprehensive remedy for the LPRSA, EPA appears to be proceeding toward issuance of a Record of Decision based on the Proposed Plan. The CPG has never considered funding or performing the Proposed Plan remedy, and has never undertaken any steps, even preliminary, toward an allocation in that regard. As a result of EPA's posture, there is no need for the CPG to continue the preliminary allocation effort it had initiated, which concerned a possible allocation for designing an appropriate targeted remedy (not for designing and then implementing bank-to-bank dredging and capping). The preliminary allocation would have been among all PRPs – including very many others, both public and private, in addition to CPG members. In light of EPA's position, the CPG has discontinued this preliminary allocation activity and stopped all work in that regard.

Very truly yours,

William H. Hyatt, Jr.